What Is Claimed Is:

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- 1. An IPS-LCD with a compensation electrode structure,
 2 comprising:
- a first glass substrate and a second glass substrate arranging in parallel to each other;
- a liquid crystal layer formed in a space between first glass substrate and the second glass substrate;
- a plurality of gate lines extending in a first direction and formed on the first glass substrate;
 - a plurality of data lines extending in a second direction and formed on the first glass substrate, wherein the second direction is perpendicular to the first direction, and the data lines and gate lines constitute a plurality of pixel areas arranging in a matrix form;
- a plurality of TFT formed in the plurality of pixel areas respectively;
 - a plurality of comb-shaped common electrode structures disposed in the plurality of pixel areas respectively on the first glass substrate, wherein each comb-shaped common electrode structure comprises a common line parallel to the gate line and at least two common electrodes extending in the second direction;
 - a plurality of comb-shaped pixel electrode structures disposed in the plurality of pixel areas respectively on the first glass substrate, wherein each comb-shaped pixel electrode structure comprises a bar near the gate line and at least one pixel electrode which extends in the second direction and is inter-digitated with the two common electrodes; and

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a plurality of compensation electrode structures disposed in the plurality of pixel areas respectively on the first glass substrate, wherein each compensation electrode structure comprises at least a first compensation electrode and a second compensation electrode which extend in the second direction and are patterned on the same plane with the pixel electrode;

wherein, the first and second compensation electrodes overlap the two common electrodes respectively, and a first interval between the first compensation electrode and the pixel electrode is equal to a second interval between the pixel electrode and the second compensation electrode.

- 2. The IPS-LCD with a compensation electrode structure as claimed in claim 1, further comprising at least two through holes over the common line, in which the first and second compensation electrodes are electrically connected to the common line via the two through holes, respectively.
- 3. The IPS-LCD with a compensation electrode structure as claimed in claim 1, further comprising an insulating layer disposed between the compensation electrode and the common electrode.
 - 4. The IPS-LCD with a compensation electrode structure as claimed in claim 1, wherein the pixel electrode and the compensation electrodes are made of a transparent conductive material.

- 5. The IPS-LCD with a compensation electrode structure as claimed in claim 1, wherein the pixel electrode and the compensation electrodes are ITO or IZO.
- 6. The IPS-LCD with a compensation electrode structure as claimed in claim 1, wherein the common electrodes are made of a non-transparent conductive material.
- 7. The IPS-LCD with a compensation electrode structure as claimed in claim 1, wherein the common electrodes are made of Al or MoW.
- 8. The IPS-LCD with a compensation electrode structure as claimed in claim 1, wherein each common electrode is made of the same material and patterned on the same plane with the common line.
- 9. The IPS-LCD with a compensation electrode structure as claimed in claim 1, wherein each common electrode is made of the same material and patterned on the same plane with the gate line.
- 1 10. The IPS-LCD with a compensation electrode structure 2 as claimed in claim 1, wherein each common electrode is made of 3 the same material and patterned on the same plane with the data 4 line.
- 1 11. The IPS-LCD with a compensation electrode structure 2 as claimed in claim 1, wherein each common electrode is 3 electrically connected to the common line.

- 1 12. The IPS-LCD with a compensation electrode structure 2 as claimed in claim 1, wherein each common electrode is not 3 electrically connected to the common line.
- 1 The IPS-LCD with a compensation electrode structure 2 as claimed in claim 1, wherein the width W1 of each common 3 electrode and the width of each compensation electrode W3 4 satisfy the formula: $W3-W1 \ge 1\mu m$.
 - A method of forming an IPS-LCD with a compensation electrode structure, comprising steps of:
- providing a glass substrate; 3

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- forming a plurality of gate lines extending in a first direction on the glass substrate;
 - forming a comb-shaped common electrode structure within each predetermined pixel area, wherein the comb-shaped common electrode structure comprises a common line parallel to the gate line and at least two common electrodes extending in a second direction that is perpendicular to the first direction;
- forming an insulating layer to cover the gate lines, the 12 comb-shaped common electrode structure and glass substrate;
 - forming a plurality of data lines extending in the second direction on the insulating layer, wherein the data lines and the gate lines constitute a plurality of pixel areas arranging in a matrix form;
 - forming a comb-shaped pixel electrode structure disposed in each pixel area on the insulating layer, wherein the comb-shaped pixel electrode structure comprises a bar near the gate line and at least one pixel electrode which extends in the

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second direction and is inter-digitated with the two common electrodes; and

forming a compensation electrode structure disposed in each pixel area, wherein the compensation electrode structure comprises at least a first compensation electrode and a second compensation electrode which extend in the second direction and are patterned on the same plane with the pixel electrode;

wherein, the first and second compensation electrodes overlap the two common electrodes respectively, and a first interval between the first compensation electrode and pixel electrode is equal to a second interval between the pixel electrode and the second compensation electrode.

- 1 15. The method of forming an IPS-LCD with a compensation 2 electrode structure as claimed in claim 14, further comprising 3 a step of forming a TFT within each pixel area.
- 1 16. The method of forming an IPS-LCD with a compensation 2 electrode structure as claimed in claim 14, further comprising 3 steps of:
- forming at least two through holes over the common line;
 and
- electrically connecting the first and second compensation electrodes and the common line via the two through holes, respectively.
- 1 17. The method of forming an IPS-LCD with a compensation 2 electrode structure as claimed in claim 14, wherein the pixel 3 electrode and the compensation electrodes are made of a 4 transparent conductive material.

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- 1 18. The method of forming an IPS-LCD with a compensation 2 electrode structure as claimed in claim 14, wherein the common 3 electrodes are made of a non-transparent conductive material.
- 1 19. The method of forming an IPS-LCD with a compensation 2 electrode structure as claimed in claim 14, wherein each common 3 electrode is made of the same material and patterned on the same 4 plane with the common line, the gate line or the data line.
- 20. The method of forming an IPS-LCD with a compensation electrode structure as claimed in claim 14, wherein each common electrode is electrically connected to the common line.
- 1 21. The method of forming an IPS-LCD with a compensation 2 electrode structure as claimed in claim 14, wherein each common 3 electrode is not electrically connected to the common line.
 - 22. The method of forming an IPS-LCD with a compensation electrode structure as claimed in claim 14, wherein the width W1 of each common electrode and the width of each compensation electrode W3 satisfy the formula: W3-W1 \geq 1 μ m.